T63.113/2: M/3

Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

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For Fiscal Year 1991 Through **March 31, 1991,** And Other Periods

Highlight

Contributions to the Defense Cooperation Account are now in Table 5 under Defense Agencies, Operation and Maintenance, Department of Defense--Military.

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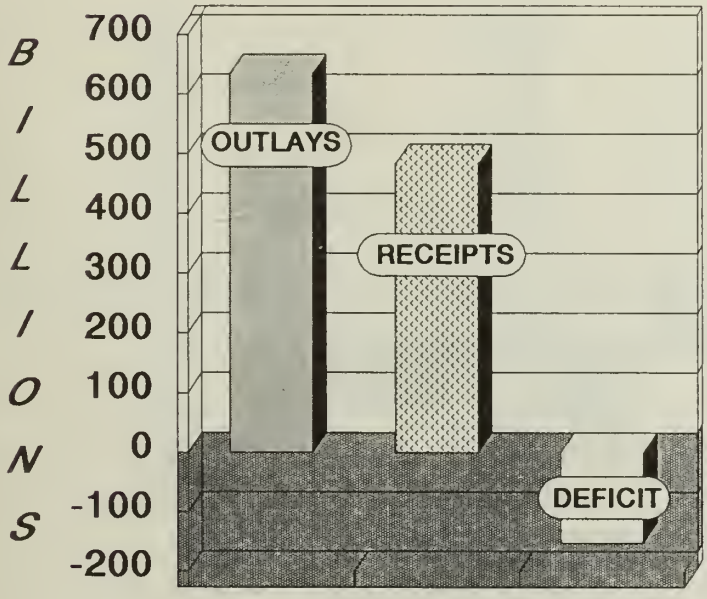
RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT
THROUGH MARCH 1991



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Compiled and Published by
The Financial Management Service
Department of the Treasury

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (–)
FY 1990			
October	68,420	94,503	26,084
November	71,174	100,906	29,732
December	89,122	103,893	14,772
January	99,524	91,242	–8,282
February	65,141	100,348	35,207
March	64,805	118,128	53,324
April	139,604	97,775	–41,829
May	69,186	111,668	42,482
June	110,601	121,706	11,105
July	72,329	98,253	25,924
August	78,462	131,181	52,719
September	[1]102,863	[1]82,015	–20,848
Year-to-Date	**[2]1,031,232**	**[2]1,251,620**	**[2]220,388**
FY 1991			
October	77,061	108,346	31,285
November	70,507	118,218	47,711
December	101,900	109,212	7,311
January	100,713	[3]99,023	[3]–1,690
February	67,657	[3]93,834	[3]26,177
March	64,805	105,650	40,845
Year-to-Date	**482,643**	**634,282**	**151,639**

[1] Includes a reclassification of $3 million for Waste Permits, Environmental Protection Agency from a proprietary receipt to a miscellaneous receipt.

[2] The receipt, outlay and deficit figures differ from the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991 by a net of $8 million mainly due to revisions in data following the release of the Final September 1990 Monthly Treasury Statement.

[3] Includes an adjustment to outlays of $70 million for January 1991 and $97 million for February 1991 for Agency for International Development.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, March 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1990)	Budget Estimates Next Fiscal Year (1992)[1]
Total on-budget and off-budget results:					
Total receipts	64,805	482,643	1,091,440	458,186	1,165,029
On-budget receipts	39,011	339,317	793,153	328,420	849,775
Off-budget receipts	25,794	143,326	298,287	129,766	315,254
Total outlays	105,650	634,282	1,409,563	609,022	1,445,902
On-budget outlays	83,114	515,766	1,171,658	499,332	1,194,205
Off-budget outlays	22,536	118,515	237,905	109,690	251,697
Total surplus (+) or deficit (−)	−40,845	−151,639	−318,123	−150,835	−280,874
On-budget surplus (+) or deficit (−)	−44,103	−176,449	−378,505	−170,912	−344,430
Off-budget surplus (+) or deficit (−)	+3,258	+24,810	+60,382	+20,076	+63,557
Total on-budget and off-budget financing	40,845	151,639	318,123	150,835	280,874
Means of financing:					
Borrowing from the public	−9,913	154,547	307,192	154,724	277,770
Reduction of operating cash, increase (−)	28,474	8,154	10,155	22,507	.....
By other means	22,284	−11,063	776	−26,395	3,104

[1]Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.
Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1990 and 1991

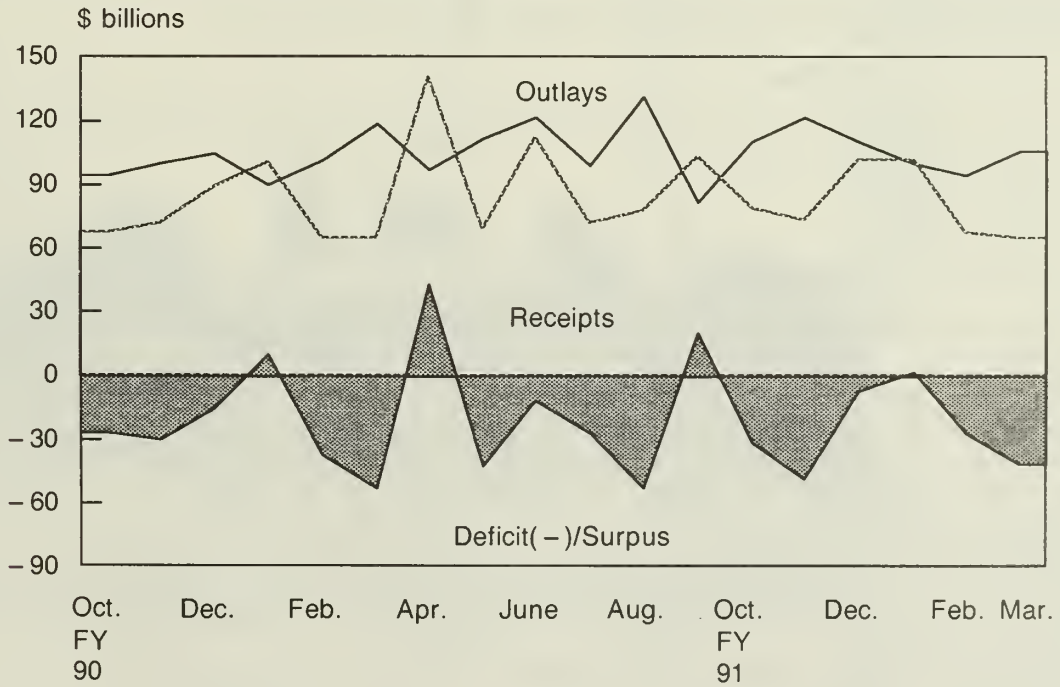

Figure 2. **Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1990 and 1991**

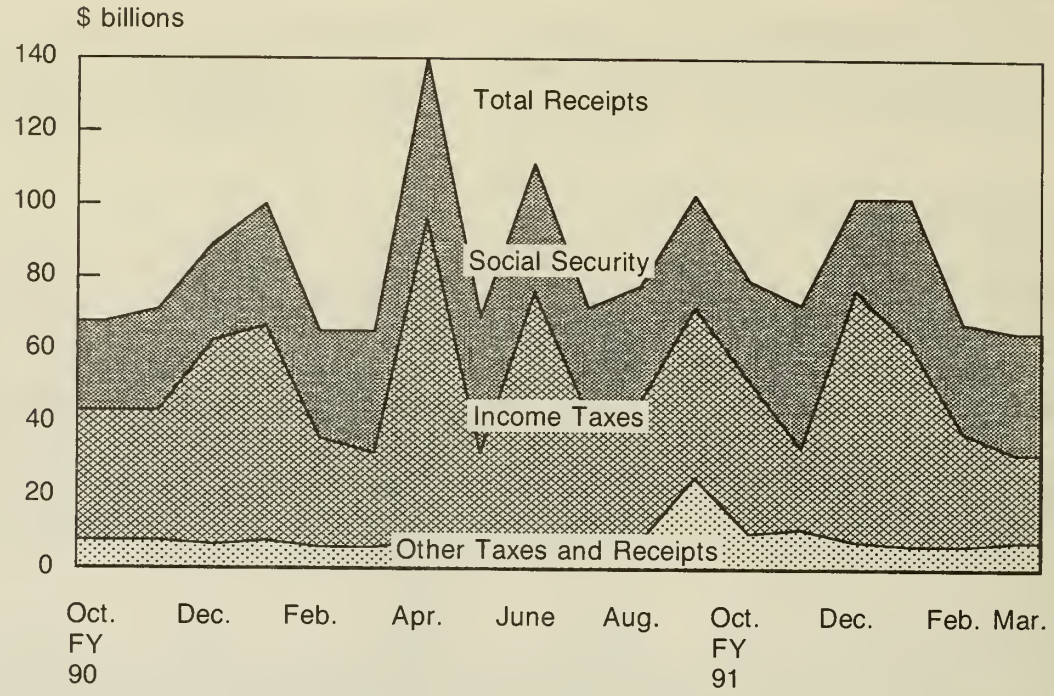

Figure 3. **Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1990 and 1991**

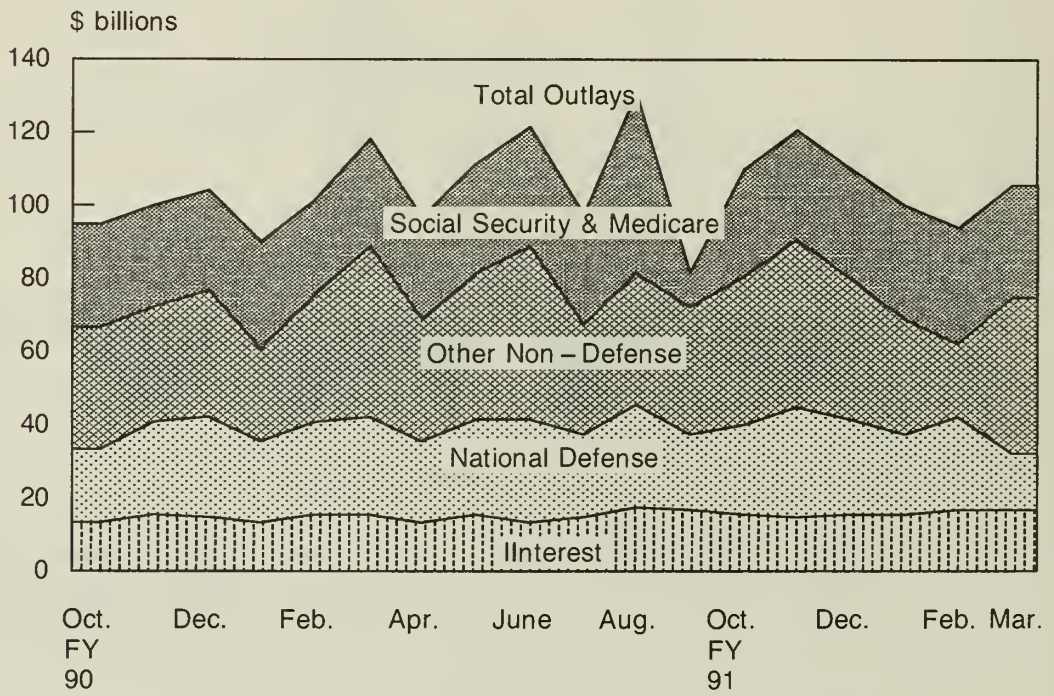

Table 3. Summary of Receipts and Outlays of the U.S. Government, March 1991 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	11,288	204,416	204,927	492,635
Corporation income taxes	12,807	44,563	38,997	95,866
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	25,794	143,326	129,766	298,287
Employment taxes and contributions (on-budget)	6,622	36,658	33,518	77,888
Unemployment Insurance	226	6,079	6,252	21,194
Other retirement contributions	402	2,260	2,248	4,586
Excise taxes	4,149	18,642	16,285	44,810
Estate and gift taxes	864	5,193	4,615	12,241
Customs duties	1,271	7,973	8,271	17,698
Miscellaneous receipts	1,381	13,533	13,306	26,236
Total Receipts	**64,805**	**482,643**	**458,186**	**1,091,440**
(On-budget)	**39,011**	**339,317**	**328,420**	**793,153**
(Off-budget)	**25,794**	**143,326**	**129,766**	**298,287**
Budget Outlays				
Legislative Branch	156	1,058	1,200	2,548
The Judiciary	138	888	788	2,056
Executive Office of the President	18	95	69	258
Funds Appropriated to the President	1,090	[2]7,557	5,866	11,254
Department of Agriculture	5,051	29,394	24,657	55,432
Department of Commerce	186	1,367	1,529	2,796
Department of Defense—Military	14,852	124,767	145,474	295,651
Department of Defense—Civil	2,186	13,112	12,364	26,415
Department of Education	2,413	13,998	12,524	24,839
Department of Energy	802	6,185	6,259	13,539
Department of Health and Human Services, except Social Security	17,158	101,256	92,650	222,435
Department of Health and Human Services, Social Security	22,397	130,620	119,378	263,837
Department of Housing and Urban Development	1,685	11,373	10,052	23,473
Department of the Interior	375	2,941	3,133	6,386
Department of Justice	592	4,180	3,160	8,689
Department of Labor	3,051	15,765	11,933	34,503
Department of State	309	2,212	2,045	4,306
Department of Transportation	2,078	14,580	13,966	30,768
Department of the Treasury:				
Interest on the Public Debt	18,585	141,532	129,266	286,290
Other	1,275	−4,297	−3,043	−9,243
Department of Veterans Affairs	2,716	15,571	15,267	31,338
Environmental Protection Agency	464	2,741	[3]2,392	5,776
General Services Administration	446	352	−96	756
National Aeronautics and Space Administration	1,139	6,955	6,080	13,499
Office of Personnel Management	3,023	17,260	15,706	35,161
Small Business Administration	41	347	312	529
Other independent agencies:				
Resolution Trust Corporation	4,062	14,830	9,002	84,579
Other	2,544	9,853	13,524	41,130
Undistributed offsetting receipts:				
Interest	−231	−34,384	−30,159	−70,343
Other	−2,952	−17,828	−16,276	−39,093
Total Outlays	**105,650**	**634,282**	**609,022**	**1,409,563**
(On-budget)	**83,114**	**515,766**	**499,332**	**1,171,658**
(Off-budget)	**22,536**	**118,515**	**109,690**	**237,905**
Surplus (+) or deficit (−)	**−40,845**	**−151,639**	**−150,835**	**−318,123**
(On-budget)	**−44,103**	**−176,449**	**−170,912**	**−378,505**
(Off-budget)	**+3,258**	**+24,810**	**+20,076**	**+60,382**

[1]Based on the FY 1992 Budget released by the Office of Management and Budget on February 4, 1991.

[2]Includes an adjustment to outlays of $70 million for January 1991 and $97 million for February 1991 for Agency for Internaltional Development.

[3]Includes a reclassification of $3 million for Hazardous Permits, from a proprietary receipt to a miscellaneous receipt.

. . . No Transactions.

Table 4. Receipts of the U.S. Government, March 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	[1]30,478			202,447			200,981		
Presidential Election Campaign Fund	9			13			14		
Other	[1]4,426			35,485			36,098		
Total—Individual income taxes	34,913	23,625	11,288	237,946	33,530	204,416	237,093	32,165	204,927
Corporation income taxes	14,338	1,531	12,807	52,223	7,660	44,563	47,823	8,826	38,997
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	[1]22,230	.....	22,230	126,050	.....	126,050	114,804	.....	114,804
Self-Employment Contributions Act taxes	[1]1,071	.....	1,071	3,443	.....	3,443	2,990	.....	2,990
Deposits by States	(**)	.....	(**)	1	.....	1	2	.....	2
Other	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Total—FOASI trust fund	23,301	.....	23,301	129,495	.....	129,495	117,797	.....	117,797
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]2,378	.....	2,378	13,463	.....	13,463	11,681	.....	11,681
Self-Employment Contributions Act taxes	[1]115	.....	115	367	.....	367	288	.....	288
Deposits by States	(**)	.....	(**)	1	.....	1	(**)	.....	(**)
Other	.....	.....	.....	(**)	.....	(**)	.....	.....	.....
Total—FDI trust fund	2,493	.....	2,493	13,830	.....	13,830	11,969	.....	11,969
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	[1]5,980	.....	5,980	33,785	.....	33,785	30,854	.....	30,854
Self-Employment Contributions Act taxes	[1]277	.....	277	893	.....	893	788	.....	788
Receipts from Railroad Retirement Board	.....	.....	.....	.....	.....	.....	.....	.....	.....
Deposits by States	(**)	.....	(**)	2	.....	2	1	.....	1
Total—FHI trust fund	6,257	.....	6,257	34,679	.....	34,679	31,644	.....	31,644
Railroad retirement accounts:									
Rail industry pension fund	199	(**)	199	1,121	−4	1,125	1,071	29	1,042
Railroad social security equivalent benefit	166	.....	166	855	.....	855	832	.....	832
Total—Employment taxes and contributions	32,416	(**)	32,416	179,980	−4	179,984	163,313	29	163,284
Unemployment insurance:									
State taxes deposited in Treasury	153	.....	153	4,450	.....	4,450	4,798	.....	4,798
Federal Unemployment Tax Act taxes	100	27	73	1,531	59	1,472	1,358	64	1,294
Railroad Unemployment taxes	1	.....	1	97	.....	97	104	.....	104
Railroad debt repayment	(**)	.....	(**)	61	.....	61	56	.....	56
Total—Unemployment insurance	254	27	226	6,138	59	6,079	6,317	64	6,252
Other retirement contributions:									
Federal employees retirement—Employee contributions	377	.....	377	2,186	.....	2,186	2,189	.....	2,189
Contributions for non-Federal employees	26	.....	26	74	.....	74	59	.....	59
Total—Other retirement contributions	402	.....	402	2,260	.....	2,260	2,248	.....	2,248
Total—Social insurance taxes and contributions	33,072	27	33,045	188,378	55	188,323	171,878	93	171,784
Excise taxes:									
Miscellaneous excise taxes[2]	2,568	37	2,531	8,781	228	8,553	6,970	330	6,640
Airport and airway trust fund	368	5	363	2,216	7	2,209	2,132	7	2,124
Highway trust fund	1,371	168	1,203	7,818	264	7,554	7,589	407	7,182
Black lung disability trust fund	52	.....	52	326	.....	326	339	.....	339
Total—Excise taxes	4,360	210	4,149	19,142	500	18,642	17,029	743	16,285
Estate and gift taxes	888	23	864	5,353	161	5,193	4,735	120	4,615
Customs duties	1,348	78	1,271	8,344	372	7,973	8,614	343	8,271
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	968	.....	968	11,759	.....	11,759	11,866	.....	11,866
All other	413	(**)	413	1,779	5	1,774	1,441	1	1,440
Total—Miscellaneous receipts	1,381	(**)	1,381	13,538	5	13,533	[3]13,308	1	13,306
Total—Receipts	90,300	25,495	64,805	524,924	42,281	482,643	500,478	42,292	458,186
Total—On-budget	64,506	25,495	39,011	381,599	42,281	339,317	370,712	42,292	328,420
Total—Off-budget	25,794	.....	25,794	143,326	.....	143,326	129,766	.....	129,766

[1]In accordance with the provisions of the Social Security Act as amended "Individual Income Taxes, Withheld" has been increased and "Federal Contributions Act Taxes" correspondingly decreased by $3,419 million to correct estimates for the quarter ending March 31, 1990. "Individual Income Taxes, Other" has been decreased and "Self Employment Contributions Act Taxes" correspondingly increased by $205 million to correct estimates for calendar year 1988 and prior.

[2]Includes amounts for windfall profits tax pursuant to P.L. 96-223.

[3]Includes a reclassification of $3 million for Waste Permits, Environmental Protection Agency from a proprietary receipt to a miscellaneous receipt.

. . . No Transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	34	(**)	34	190	(**)	190	187	(**)	186
House of Representatives	54	(**)	54	329	1	328	288	1	288
Joint items	7	.....	7	69	.....	69	90	.....	90
Congressional Budget Office	2	.....	2	10	.....	10	9	.....	9
Architect of the Capitol	14	1	14	90	4	86	64	4	60
Library of Congress	14	(**)	14	119	−3	121	331	−3	334
Government Printing Office:									
Revolving fund (net)	−14	.....	−14	−7	.....	−7	3	.....	3
General fund appropriations	9	.....	9	55	.....	55	46	.....	46
General Accounting Office	31	.....	31	192	.....	192	178	.....	178
United States Tax Court	2	.....	2	14	.....	14	14	.....	14
Other Legislative Branch agencies	3	.....	3	14	.....	14	13	.....	13
Proprietary receipts from the public	.....	1	−1	.....	4	−4	.....	11	−11
Intrabudgetary transactions	3	.....	3	−10	.....	−10	−10	.....	−10
Total—Legislative Branch	**157**	**1**	**156**	**1,064**	**6**	**1,058**	**1,214**	**14**	**1,200**
The Judiciary:									
Supreme Court of the United States	1	.....	1	9	.....	9	9	.....	9
Courts of appeals, district courts, and other judicial services	130	.....	130	833	.....	833	746	.....	746
Other	7	.....	7	45	.....	45	33	.....	33
Total—The Judiciary	**138**	**.....**	**138**	**888**	**.....**	**888**	**788**	**.....**	**788**
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	16	.....	16	14	.....	14
Office of Management and Budget	5	.....	5	24	.....	24	20	.....	20
Other	11	.....	11	55	.....	55	34	.....	34
Total—Executive Office of the President	**18**	**.....**	**18**	**95**	**.....**	**95**	**69**	**.....**	**69**
Funds Appropriated to the President:									
International Security Assistance:									
Guarantee reserve fund	9	11	−2	5,746	43	5,703	381	347	35
Foreign military financing	1,003	.....	1,003	−995	.....	−995	1,913	.....	1,913
Economic support fund	206	.....	206	2,220	.....	2,220	2,335	.....	2,335
Military assistance	15	.....	15	48	.....	48	240	.....	240
Peacekeeping Operations	5	.....	5	25	.....	25	18	.....	18
Other	3	.....	3	17	.....	17	19	.....	19
Proprietary receipts from the public	.....	59	−59	.....	211	−211	....	180	−180
Total—International Security Assistance	1,240	71	1,170	7,062	254	6,808	4,907	526	4,380
International Development Assistance:									
Multilateral assistance:									
Contributions to the International Development Association	.....	.....	.....	205	.....	205	457	.....	457
International Organizations and Programs	100	.....	100	180	.....	180	159	.....	159
Other	33	.....	33	289	.....	289	208	.....	208
Total—Multilateral assistance	133	.....	133	674	.....	674	824	.....	824
Agency for International Development:									
Functional Development Assistance Program	118	.....	118	[1]783	.....	783	714	.....	714
Sub-Saharan Africa Development Assistance	33	.....	33	199	.....	199	162	.....	162
Operating Expenses	31	.....	31	191	.....	191	188	.....	188
Payment to Foreign Service Retirement and Disability Fund	40	.....	40	40	.....	40	.....	.....	.....
Other	12	4	8	105	21	84	82	21	61
Proprietary receipts from the public	.....	84	−84	.....	409	−409	.....	398	−398
Total—Agency for International Development	235	88	146	1,319	430	888	1,147	419	728
Peace Corps	12	.....	12	91	.....	91	73	.....	73
Overseas Private Investment Corporation	4	6	−2	25	86	−60	28	108	−80
Other	5	2	3	30	6	24	32	3	30
Total—International Development Assistance	388	96	293	2,138	522	1,617	2,104	530	1,574

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President—Continued									
International Monetary Programs	493	.....	493	316	.....	316	−151	.....	−151
Military Sales Programs:									
Special Defense Acquisition Fund	28	3	25	93	173	−80	90	126	−36
Foreign Military Sales Trust Fund	745	.....	745	5,859	.....	5,859	4,277	.....	4,277
Proprietary receipts from the public	.....	1,637	−1,637	.....	6,967	−6,967	.....	4,223	−4,223
Other	1	.....	1	5	.....	5	45	.....	45
Total—Funds Appropriated to the President	**2,896**	**1,806**	**1,090**	**15,473**	**7,916**	**7,557**	**11,272**	**5,405**	**5,866**
Department of Agriculture:									
Agricultural Research Service	53	.....	53	301	.....	301	296	.....	296
Cooperative State Research Service	36	.....	36	189	.....	189	181	.....	181
Extension Service	28	.....	28	178	.....	178	176	.....	176
Foreign Agricultural Service	10	.....	10	55	.....	55	45	.....	45
Foreign Assistance Programs	174	.....	174	281	.....	281	309	.....	309
Agricultural Stabilization and Conservation Service:									
Conservation Programs	5	.....	5	92	.....	92	1,488	.....	1,488
Other	9	.....	9	−21	.....	−21	−18	.....	−18
Federal Crop Insurance Corporation	35	3	33	679	286	392	869	298	571
Commodity Credit Corporation:									
Price support and related programs	1,998	882	1,116	13,731	3,381	10,350	10,751	3,905	6,846
National Wool Act Program	(**)	.....	(**)	8	.....	8	3	.....	3
Rural Electrification Administration	411	143	268	2,100	1,890	211	2,048	1,902	145
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	227	191	36	1,114	1,692	−578	1,264	1,934	−670
Rural housing insurance fund	595	217	378	2,523	1,253	1,271	2,561	1,278	1,283
Rural development insurance fund	103	30	73	530	263	267	2,008	1,665	344
Other	1	(**)	1	5	1	4	3	1	2
Salaries and expenses	29	.....	29	173	.....	173	186	.....	186
Rural water and waste disposal grants	10	.....	10	71	.....	71	65	.....	65
Other	7	.....	7	43	.....	43	37	.....	37
Total—Farmers Home Administration	972	438	534	4,459	3,209	1,250	6,125	4,877	1,248
Soil Conservation Service	62	.....	62	386	.....	386	376	.....	376
Animal and Plant Health Inspection Service	38	.....	38	193	.....	193	156	.....	156
Agricultural Marketing Service	27	.....	27	418	1	417	333	.....	333
Food Safety and Inspection Service	39	.....	39	221	.....	221	201	.....	201
Food and Nutrition Service:									
Food stamp program	1,633	.....	1,633	9,550	.....	9,550	7,618	.....	7,618
State child nutrition payments	581	.....	581	3,039	.....	3,039	2,709	.....	2,709
Women, infants and children programs	217	.....	217	1,171	.....	1,171	1,127	.....	1,127
Other	53	.....	53	284	.....	284	275	.....	275
Total—Food and Nutrition Service	2,484	.....	2,484	14,044	.....	14,044	11,730	.....	11,730
Forest Service:									
National Forest system	150	.....	150	569	.....	569	556	.....	556
Forest Service permanent appropriations	−10	.....	−10	167	.....	167	200	.....	200
Other	65	.....	65	606	.....	606	485	.....	485
Total—Forest Service	205	.....	205	1,343	.....	1,343	1,240	.....	1,240
Other	27	4	23	206	14	192	209	17	192
Proprietary receipts from the public	.....	94	−94	.....	689	−689	.....	859	−859
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	**6,614**	**1,563**	**5,051**	**38,864**	**9,470**	**29,394**	**36,515**	**11,858**	**24,657**

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	14	1	13	107	16	91	110	17	93
Bureau of the Census	35	.....	35	297	.....	297	410	.....	410
Promotion of Industry and Commerce	21	.....	21	137	.....	137	132	.....	132
Science and Technology:									
National Oceanic and Atmospheric Administration	104	1	103	695	5	690	729	9	720
Patent and Trademark Office	−10	.....	−10	10	.....	10	57	.....	57
National Institute of Standards and Technology	16	.....	16	83	.....	83	72	.....	72
Other	10	.....	10	50	.....	50	36	.....	36
Total—Science and Technology	121	1	120	839	5	834	894	9	885
Other	5	.....	5	47	.....	47	41	.....	41
Proprietary receipts from the public	.....	8	−8	.....	36	−36	.....	30	−30
Intrabudgetary transactions	(**)	.....	(**)	−2	.....	−2	−2	.....	−2
Total—Department of Commerce	**196**	**10**	**186**	**1,424**	**57**	**1,367**	**1,585**	**56**	**1,529**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,961	.....	2,961	15,899	.....	15,899	14,450	.....	14,450
Department of the Navy	2,405	.....	2,405	13,898	.....	13,898	13,081	.....	13,081
Department of the Air Force	1,899	.....	1,899	10,997	.....	10,997	10,595	.....	10,595
Total—Military personnel	7,265	.....	7,265	40,795	.....	40,795	38,126	.....	38,126
Operation and Maintenance:									
Department of the Army	3,417	.....	3,417	17,741	.....	17,741	13,166	.....	13,166
Department of the Navy	2,640	.....	2,640	14,170	.....	14,170	13,926	.....	13,926
Department of the Air Force	2,727	.....	2,727	13,842	.....	13,842	12,535	.....	12,535
Defense Agencies:									
Defense Cooperation Account	−91	12,759	−12,851	−199	26,934	−27,133	.....	.....	.....
Other	877	.....	877	4,280	.....	4,280	4,115	.....	4,115
Total—Operation and Maintenance	9,571	12,759	−3,189	49,835	26,934	22,900	43,742	.....	43,742
Procurement:									
Department of the Army	1,348	.....	1,348	7,594	.....	7,594	7,326	.....	7,326
Department of the Navy	3,113	.....	3,113	16,945	.....	16,945	15,591	.....	15,591
Department of the Air Force	2,644	.....	2,644	14,269	.....	14,269	15,047	.....	15,047
Defense agencies	241	.....	241	1,540	.....	1,540	1,299	.....	1,299
Total—Procurement	7,347	.....	7,347	40,348	.....	40,348	39,263	.....	39,263
Research, Development, Test, and Evaluation:									
Department of the Army	509	.....	509	2,731	.....	2,731	2,718	.....	2,718
Department of the Navy	710	.....	710	3,763	.....	3,763	4,430	.....	4,430
Department of the Air Force	1,054	.....	1,054	6,910	.....	6,910	7,810	.....	7,810
Defense agencies	643	.....	643	3,925	.....	3,925	4,092	.....	4,092
Total—Research, Development, Test, and Evaluation	2,917	.....	2,917	17,328	.....	17,328	19,051	.....	19,051
Military Construction:									
Department of the Army	76	.....	76	477	.....	477	655	.....	655
Department of the Navy	73	.....	73	444	.....	444	732	.....	732
Department of the Air Force	68	.....	68	455	.....	455	743	.....	743
Defense Agencies	60	.....	60	419	.....	419	412	.....	412
Total—Military construction	276	.....	276	1,795	.....	1,795	2,541	.....	2,541
Family housing:									
Department of the Army	138	.....	138	775	.....	775	825	.....	825
Department of the Navy	85	.....	85	396	.....	396	348	.....	348
Department of the Air Force	82	.....	82	457	.....	457	472	.....	472
Defense Agencies	5	1	5	20	1	19	11	.....	11
Revolving and Management Funds:									
Department of the Army	157	.....	157	−153	.....	−153	−30	.....	−30
Department of the Navy	113	(**)	112	72	1	71	394	1	392
Department of the Air Force	−211	.....	−211	−60	.....	−60	192	.....	192
Defense Agencies	79	1	77	−312	2	−314	312	.....	312
Other:									
Department of the Army	−55	35	−90	643	183	460	375	249	126
Department of the Navy	51	133	−83	437	158	279	338	47	291
Department of the Air Force	−10	48	−58	93	310	−218	90	255	−166
Defense Agencies	6	−17	23	1	112	−110	16	41	−26
Total—Department of Defense-Military	**27,814**	**12,961**	**14,852**	**152,468**	**27,701**	**124,767**	**146,068**	**594**	**145,474**

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	75	.....	75	604	.....	604	577	.....	577
Operation and maintenance, general	104	.....	104	590	.....	590	651	.....	651
Other	52	.....	52	515	.....	515	522	.....	522
Proprietary receipts from the public	.....	9	−9	.....	58	−58	.....	57	−57
Total—Corps of Engineers	230	9	221	1,709	58	1,651	1,750	57	1,694
Military retirement:									
Payment to military retirement fund	.....	.....	.....	10,782	.....	10,782	10,596	.....	10,596
Retired pay	(**)	.....	(**)	1	.....	1	1	.....	1
Military retirement fund	1,952	.....	1,952	11,382	.....	11,382	10,588	.....	10,588
Intrabudgetary transactions	.....	.....	.....	−10,782	.....	−10,782	−10,596	.....	−10,596
Education benefits	8	.....	8	48	.....	48	32	.....	32
Other	5	(**)	5	35	(**)	34	51	(**)	51
Proprietary receipts from the public	.....	1	−1	.....	4	−4	.....	3	−3
Total—Department of Defense—Civil	**2,196**	**10**	**2,186**	**13,175**	**63**	**13,112**	**12,423**	**60**	**12,364**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	602	.....	602	2,759	.....	2,759	2,428	.....	2,428
Impact aid	90	.....	90	480	.....	480	505	.....	505
School improvement programs	98	.....	98	658	.....	658	626	.....	626
Chicago Litigation Settlements	(**)	.....	(**)	2	.....	2	4	.....	4
Indian Education	8	.....	8	31	.....	31	32	.....	32
Total—Office of Elementary and Secondary Education	798	.....	798	3,929	.....	3,929	3,594	.....	3,594
Office of Bilingual Education and Minority Languages Affairs	15	.....	15	91	.....	91	79	.....	79
Office of Special Education and Rehabilitative Services:									
Special education	257	.....	257	1,296	.....	1,296	858	.....	858
Rehabilitation services and disability research	187	.....	187	994	.....	994	929	.....	929
Special institutions for persons with disabilities	15	.....	15	58	.....	58	50	.....	50
Office of Vocational and Adult Education	146	.....	146	608	.....	608	726	.....	726
Office of Postsecondary Education:									
College housing loans	2	3	−1	14	26	−12	15	51	−37
Student financial assistance	620	.....	620	3,622	.....	3,622	3,398	.....	3,398
Guaranteed student loans	283	.....	283	2,733	.....	2,733	2,255	.....	2,255
Higher education	30	.....	30	288	.....	288	321	.....	321
Howard University	18	.....	18	85	.....	85	99	.....	99
Other	6	.....	6	22	.....	22	12	.....	12
Total—Office of Postsecondary Education	960	3	957	6,764	26	6,738	6,100	51	6,048
Office of Educational Research and Improvement	20	.....	20	148	.....	148	113	.....	113
Departmental Management	26	.....	26	160	.....	160	152	.....	152
Proprietary receipts from the public	.....	8	−8	.....	25	−25	.....	26	−26
Total—Department of Education	**2,424**	**11**	**2,413**	**14,049**	**51**	**13,998**	**12,602**	**78**	**12,524**
Department of Energy:									
Atomic energy defense activities	835	.....	835	4,873	.....	4,873	4,252	.....	4,252
Energy programs:									
General science and research activities	95	.....	95	522	.....	522	475	.....	475
Energy supply, R and D activities	152	.....	152	1,146	.....	1,146	1,105	.....	1,105
Uranium supply and enrichment activities	89	.....	89	638	.....	638	738	.....	738
Fossil energy research and development	30	.....	30	198	.....	198	183	.....	183
Energy conservation	34	.....	34	159	.....	159	159	.....	159
Strategic petroleum reserve	−183	.....	−183	−260	.....	−260	200	.....	200
Nuclear waste disposal fund	28	.....	28	143	.....	143	145	.....	145
Other	43	(**)	43	256	2	254	228	.....	228
Total—Energy Programs	287	(**)	287	2,803	2	2,801	3,234	.....	3,234
Power Marketing Administration	88	179	−91	573	875	−302	543	663	−120
Departmental Administration	31	.....	31	204	.....	204	214	.....	214
Proprietary receipts from the public	.....	259	−259	.....	1,290	−1,290	.....	1,247	−1,247
Intrabudgetary transactions	−2	.....	−2	−101	.....	−101	−73	.....	−73
Total—Department of Energy	**1,239**	**437**	**802**	**8,352**	**2,166**	**6,185**	**8,170**	**1,911**	**6,259**

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security:									
Public Health Service:									
Food and Drug Administration	48	(**)	48	302	2	300	263	1	261
Health Resources and Services Administration:									
Public enterprise funds	6	.....	6	17	.....	17	4	.....	4
Health resources and services	174	.....	174	742	.....	742	754	.....	754
Indian Health Service	97	.....	97	601	.....	601	547	.....	547
Centers for Disease Control	110	.....	110	526	.....	526	406	.....	406
National Institutes of Health:									
Cancer Research	139	.....	139	803	.....	803	818	.....	818
Heart, Lung, and Blood Research	91	.....	91	544	.....	544	558	.....	558
Diabetes, Digestive and Kidney Diseases	50	.....	50	295	.....	295	260	.....	260
Neurological Disorders and Stroke	39	.....	39	249	.....	249	247	.....	247
Allergy and Infectious Diseases	66	.....	66	412	.....	412	378	.....	378
General Medical Sciences	52	.....	52	348	.....	348	366	.....	366
Child Health and Human Development	35	.....	35	224	.....	224	224	.....	224
Other research institutes	84	.....	84	540	.....	540	535	.....	535
Research resources	28	.....	28	182	.....	182	193	.....	193
Other	37	.....	37	154	.....	154	105	.....	105
Total—National Institutes of Health	622	.....	622	3,750	.....	3,750	3,684	.....	3,684
Alcohol, Drug Abuse, and Mental Health Administration	262	.....	262	1,235	.....	1,235	927	.....	927
Agency for Health Care Policy and Research	4	.....	4	−10	.....	−10	.....	.....	.....
Office of Assistant Secretary for Health	22	.....	22	120	.....	120	108	.....	108
Total—Public Health Service	1,345	(**)	1,345	7,282	2	7,281	6,693	1	6,691
Health Care Financing Administration:									
Grants to States for Medicaid	4,078	.....	4,078	23,756	.....	23,756	19,122	.....	19,122
Payments to health care trust funds	3,787	.....	3,787	18,323	1,100	17,223	17,364	.....	17,364
Other	16	.....	16	79	.....	79	23	.....	23
Federal hospital insurance trust fund:									
Benefit payments	5,721	.....	5,721	32,789	.....	32,789	32,026	.....	32,026
Administrative expenses and construction	84	.....	84	479	.....	479	441	.....	441
Total—FHI trust fund	5,805	.....	5,805	33,268	.....	33,268	32,467	.....	32,467
Federal supplementary medical insurance trust fund:									
Benefit payments	3,354	.....	3,354	21,214	.....	21,214	19,794	.....	19,794
Administrative expenses and construction	118	.....	118	700	.....	700	649	.....	649
Total—FSMI trust fund	3,472	.....	3,472	21,914	.....	21,914	20,443	.....	20,443
Total—Health Care Financing Administration	17,158	.....	17,158	97,340	1,100	96,240	89,420	.....	89,420
Social Security Administration:									
Payments to social security trust funds	7	.....	7	2,927	2,889	38	1,377	.....	1,377
Special benefits for disabled coal miners	72	.....	72	427	.....	427	438	.....	438
Supplemental security income program	1,274	.....	1,274	7,444	.....	7,444	6,631	.....	6,631
Total—Social Security Administration	1,352	.....	1,352	10,797	2,889	7,908	8,446	.....	8,446
Family Support Administration:									
Family support payments to States	965	.....	965	6,699	.....	6,699	6,026	.....	6,026
Low income home energy assistance	162	.....	162	1,147	.....	1,147	969	.....	969
Refugee and entrant assistance	60	.....	60	195	.....	195	184	.....	184
Grants to States for special services	53	.....	53	182	.....	182	172	.....	172
Payments to States for family support activities	41	.....	41	242	.....	242	96	.....	96
Interim assistance to States for legalization	105	.....	105	445	.....	445	262	.....	262
Other	6	.....	6	36	.....	36	38	.....	38
Total—Family Support Administration	1,392	.....	1,392	8,945	.....	8,945	7,747	.....	7,747
Human Development Services:									
Social services	190	.....	190	1,491	.....	1,491	1,366	.....	1,366
Human development services	352	.....	352	1,571	.....	1,571	1,514	.....	1,514
Payments to states for foster care and adoption assistance	194	.....	194	1,003	.....	1,003	707	.....	707
Total—Human Development Services	736	.....	736	4,065	.....	4,065	3,587	.....	3,587
Office of the Secretary	9	.....	9	67	.....	67	68	.....	68
Proprietary receipts from the public	.....	1,047	−1,047	.....	6,026	−6,026	.....	5,945	−5,945
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−3,182	.....	−3,182	−17,708	.....	−17,708	−16,828	.....	−16,828

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, Except Social Security—Continued									
Payments for tax and other credits:									
Federal hospital insurance trust fund	−605	.....	−605	485	.....	485	−535	.....	−535
Total—Department of Health and Human Services, Except Social Security	18,206	1,047	17,158	111,273	10,017	101,256	98,597	5,946	92,650
Department of Health and Human Services, Social Security (OFF BUDGET):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	19,942	.....	19,942	116,010	.....	116,010	107,390	.....	107,390
Administrative expenses and construction	122	.....	122	836	.....	836	729	.....	729
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	418	.....	418	417	.....	417
Total—FOASI trust fund	20,064	.....	20,064	117,264	.....	117,264	108,536	.....	108,536
Federal disability insurance trust fund:									
Benefit payments	2,286	.....	2,286	12,960	.....	12,960	11,802	.....	11,802
Administrative expenses and construction	54	.....	54	389	.....	389	378	.....	378
Payment to railroad retirement account	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers	.....	.....	.....	45	.....	45	40	.....	40
Total—FDI trust fund	2,340	.....	2,340	13,393	.....	13,393	12,220	.....	12,220
Proprietary receipts from the public	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Intrabudgetary transactions[2]	−7	.....	−7	−38	.....	−38	−1,377	.....	−1,377
Total—Department of Health and Human Services, Social Security (OFF BUDGET)	22,397	(**)	22,397	130,620	(**)	130,620	119,378	(**)	119,378
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	557	489	69	3,920	2,914	1,005	3,364	3,044	320
Housing for the elderly or handicapped fund	44	56	−12	562	319	243	438	310	128
Other	2	6	−4	6	35	−29	3	34	−30
Rent supplement payments	5	.....	5	26	.....	26	25	.....	25
Homeownership assistance	13	.....	13	50	.....	50	58	.....	58
Rental housing assistance	56	.....	56	325	.....	325	304	.....	304
Rental housing development grants	1	.....	1	17	.....	17	49	.....	49
Low-rent public housing	54	.....	54	483	.....	483	487	.....	487
Public housing grants	134	.....	134	841	.....	841	649	.....	649
College housing grants	1	.....	1	10	.....	10	10	.....	10
Lower income housing assistance	907	.....	907	5,461	.....	5,461	5,187	.....	5,187
Section 8 contract renewals	25	.....	25	83	.....	83	.....	.....	.....
Other	2	.....	2	8	.....	8	6	.....	6
Total—Housing Programs	1,802	551	1,251	11,791	3,268	8,523	10,580	3,388	7,192
Public and Indian Housing Programs:									
Payments for operation of low income housing projects	249	.....	249	957	.....	957	866	.....	866
Low-rent public housing—loans and other expenses	15	2	13	211	26	184	285	31	254
Total—Public and Indian Housing Programs	264	2	262	1,168	26	1,142	1,151	31	1,121
Government National Mortgage Association:									
Management and liquidating functions fund	.....	(**)	(**)	(**)	3	−3	11	14	−3
Guarantees of mortgage-backed securities	112	174	−62	953	1,114	−161	579	675	−96
Total—Government National Mortgage Association	112	174	−62	953	1,116	−163	590	689	−99
Community Planning and Development:									
Public enterprise fund	7	10	−3	50	58	−8	30	59	−28
Community development grants	237	.....	237	1,471	.....	1,471	1,405	.....	1,405
Urban development action grants	16	.....	16	79	.....	79	128	.....	128
Rental rehabilitation grants	13	.....	13	76	.....	76	106	.....	106
Other	13	.....	13	60	.....	60	41	.....	41
Total—Community Planning and Development	285	10	276	1,737	58	1,679	1,710	59	1,651

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development—Continued									
Management and Administration	−44	.....	−44	182	.....	182	175	.....	175
Other	3	.....	3	11	.....	11	11	.....	11
Total—Department of Housing and Urban Development	**2,422**	**737**	**1,685**	**15,842**	**4,469**	**11,373**	**14,217**	**4,166**	**10,052**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	42	.....	42	208	.....	208	207	.....	207
Firefighting	9	.....	9	66	.....	66	40	.....	40
Other	13	.....	13	67	.....	67	178	.....	178
Minerals Management Service	55	.....	55	352	.....	352	304	.....	304
Office of Surface Mining Reclamation and Enforcement	24	.....	24	159	.....	159	159	.....	159
Total—Land and minerals management	143	.....	143	853	.....	853	888	.....	888
Water and science:									
Bureau of Reclamation:									
Construction program	21	.....	21	156	.....	156	197	.....	197
Operation and maintenance	15	.....	15	107	.....	107	90	.....	90
Other	56	14	42	301	56	245	293	76	217
Geological Survey	27	.....	27	230	.....	230	272	.....	272
Bureau of Mines	16	3	14	90	13	77	87	12	75
Total—Water and science	136	17	119	884	70	814	939	88	852
Fish and wildlife and parks:									
United States Fish and Wildlife Service	100	.....	100	490	.....	490	423	.....	423
National Park Service	96	.....	96	534	.....	534	501	.....	501
Total—Fish and wildlife and parks	196	.....	196	1,024	.....	1,024	924	.....	924
Bureau of Indian Affairs:									
Operation of Indian programs	30	.....	30	648	.....	648	561	.....	561
Indian tribal funds	36	.....	36	227	.....	227	354	.....	354
Other	19	4	15	157	8	149	270	6	264
Total—Bureau of Indian Affairs	85	4	81	1,032	8	1,024	1,186	6	1,180
Territorial and International Affairs	7	.....	7	201	.....	201	222	.....	222
Departmental offices	5	.....	5	44	.....	44	54	.....	54
Proprietary receipts from the public	.....	176	−176	.....	969	−969	.....	882	−882
Intrabudgetary transactions	(**)	.....	(**)	−51	.....	−51	−105	.....	−105
Total—Department of the Interior	**572**	**197**	**375**	**3,988**	**1,047**	**2,941**	**4,108**	**976**	**3,133**
Department of Justice:									
Legal activities	182	.....	182	1,404	.....	1,404	778	.....	778
Federal Bureau of Investigation	123	.....	123	842	.....	842	749	.....	749
Drug Enforcement Administration	16	.....	16	298	.....	298	263	.....	263
Immigration and Naturalization Service	107	20	87	588	142	446	526	109	417
Federal Prison System	119	5	114	754	31	723	625	27	598
Office of Justice Programs	70	.....	70	306	.....	306	228	.....	228
Other	(**)	.....	(**)	161	.....	161	127	.....	127
Total—Department of Justice	**617**	**25**	**592**	**4,353**	**173**	**4,180**	**3,296**	**136**	**3,160**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	260	.....	260	1,688	.....	1,688	1,653	.....	1,653
Community service employment for older Americans	36	.....	36	179	.....	179	174	.....	174
Federal unemployment benefits and allowances	17	.....	17	77	.....	77	66	.....	66
State unemployment insurance and employment service operations	−1	.....	−1	15	.....	15	36	.....	36
Advances to the unemployment trust fund and other funds	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	7	.....	7	36	.....	36	24	.....	24

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor—Continued									
Employment and Training Administration—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	2,610	.....	2,610	12,113	.....	12,113	8,774	.....	8,774
State administrative expenses	255	.....	255	1,352	.....	1,352	1,262	.....	1,262
Federal administrative expenses	9	.....	9	58	.....	58	82	.....	82
Veterans employment and training	13	.....	13	82	.....	82	77	.....	77
Repayment of advances from the general fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Railroad unemployment insurance	10	.....	10	50	.....	50	49	.....	49
Other	(**)	.....	(**)	10	.....	10	76	.....	76
Total—Unemployment trust fund	2,896	.....	2,896	13,665	.....	13,665	10,320	.....	10,320
Total—Employment and Training Administration	3,215	.....	3,215	15,660	.....	15,660	12,272	.....	12,272
Pension Benefit Guaranty Corporation	31	355	−323	345	775	−431	363	871	−508
Employment Standards Administration:									
Salaries and expenses	19	.....	19	108	.....	108	81	.....	81
Special benefits	36	.....	36	−214	.....	−214	−528	.....	−528
Black lung disability trust fund	51	.....	51	304	.....	304	306	.....	306
Other	8	.....	8	54	.....	54	48	.....	48
Occupational Safety and Health Administration	14	.....	14	113	.....	113	97	.....	97
Bureau of Labor Statistics	17	.....	17	100	.....	100	82	.....	82
Other	48	.....	48	219	.....	219	205	.....	205
Proprietary receipts from the public	.....	(**)	(**)	.....	2	−2	.....	4	−4
Intrabudgetary transactions	−33	.....	−33	−146	.....	−146	−118	.....	−118
Total—Department of Labor	**3,406**	**355**	**3,051**	**16,542**	**777**	**15,765**	**12,808**	**876**	**11,933**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	170	.....	170	859	.....	859	875	.....	875
Acquisition and maintenance of buildings abroad	13	.....	13	160	.....	160	144	.....	144
Payment to Foreign Service retirement and disability fund	.....	.....	.....	109	.....	109	106	.....	106
Foreign Service retirement and disability fund	32	.....	32	183	.....	183	171	.....	171
Other	11	.....	11	40	.....	40	26	.....	26
Total—Administration of Foreign Affairs	226	.....	226	1,350	.....	1,350	1,322	.....	1,322
International Organizations and Conferences	57	.....	57	675	.....	675	500	.....	500
Migration and Refugee Assistance	58	.....	58	241	.....	241	235	.....	235
International Narcotics Control	9	.....	9	60	.....	60	67	.....	67
Other	(**)	.....	(**)	37	.....	37	28	.....	28
Proprietary receipts from the public	.....	(**)	(**)	.....	2	−2	.....	1	−1
Intrabudgetary transactions	−40	.....	−40	−149	.....	−149	−106	.....	−106
Total—Department of State	**309**	**(**)**	**309**	**2,214**	**2**	**2,212**	**2,046**	**1**	**2,045**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	886	.....	886	6,731	.....	6,731	6,761	.....	6,761
Other	−1	.....	−1	46	.....	46	48	.....	48
Other programs	3	.....	3	37	.....	37	39	.....	39
Total—Federal Highway Administration	888	.....	888	6,814	.....	6,814	6,847	.....	6,847
National Highway Traffic Safety Administration	21	.....	21	110	.....	110	128	.....	128
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	.....	.....	.....	292	.....	292	315	.....	315
Other	7	(**)	6	118	2	116	−52	16	−67
Total—Federal Railroad Administration	7	(**)	6	410	2	408	263	16	248

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation—Continued									
Urban Mass Transportation Administration:									
Formula grants	178	.....	178	1,098	.....	1,098	1,123	.....	1,123
Discretionary grants	118	.....	118	519	.....	519	440	.....	440
Other	32	.....	32	320	.....	320	344	.....	344
Federal Aviation Administration:									
Operations	98	.....	98	1,011	.....	1,011	1,414	.....	1,414
Other	(**)	(**)	(**)	(**)	1	−1	14	14	(**)
Airport and airway trust fund:									
Grants-in-aid for airports	130	.....	130	775	.....	775	609	.....	609
Facilities and equipment	114	.....	114	647	.....	647	650	.....	650
Research, engineering and development	8	.....	8	71	.....	71	70	.....	70
Operations	167	.....	167	1,001	.....	1,001	400	.....	400
Total—Airport and airway trust fund	418	.....	418	2,494	.....	2,494	1,729	.....	1,729
Total—Federal Aviation Administration	516	(**)	516	3,505	1	3,504	3,158	14	3,143
Coast Guard:									
Operating expenses	168	.....	168	1,074	.....	1,074	995	.....	995
Acquisition, construction, and improvements	28	.....	28	161	.....	161	161	.....	161
Retired pay	35	.....	35	212	.....	212	201	.....	201
Other	18	(**)	18	79	3	76	117	3	115
Total—Coast Guard	250	(**)	249	1,526	3	1,523	1,474	3	1,471
Maritime Administration	108	64	44	589	347	241	344	175	170
Other	25	(**)	25	53	8	45	70	5	65
Proprietary receipts from the public	.....	(**)	(**)	.....	3	−3	.....	7	−7
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	−7	.....	−7
Total—Department of Transportation	**2,143**	**65**	**2,078**	**14,945**	**365**	**14,580**	**14,185**	**219**	**13,966**
Department of the Treasury:									
Departmental Offices:									
Exchange stabilization fund	74	2	72	−1,154	14	−1,168	−976	15	−991
Other	−47	.....	−47	(**)	.....	(**)	32	.....	32
Financial Management Service:									
Salaries and expenses	23	.....	23	101	.....	101	116	.....	116
Payment to the Resolution Funding Corporation	.....	.....	.....	753	.....	753	.....	.....	.....
Claims, Judgements, and Relief Acts	26	.....	26	303	.....	303	186	.....	186
Other	10	.....	10	105	.....	105	73	.....	73
Total—Financial Management Service	59	.....	59	1,262	.....	1,262	376	.....	376
Federal Financing Bank	−114	.....	−114	8	.....	8	8	.....	8
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	23	.....	23	144	.....	144	124	.....	124
Internal Revenue collections for Puerto Rico	10	.....	10	118	.....	118	119	.....	119
United States Customs Service	140	.....	140	880	.....	880	808	.....	808
Bureau of Engraving and Printing	4	.....	4	28	.....	28	18	.....	18
United States Mint	7	.....	7	33	.....	33	35	.....	35
Bureau of the Public Debt	17	.....	17	91	.....	91	82	.....	82
Internal Revenue Service:									
Processing tax returns and assistance	147	.....	147	898	.....	898	911	.....	911
Tax Law Enforcement	240	.....	240	1,644	.....	1,644	1,708	.....	1,708
Information system	59	.....	59	226	.....	226	.....	.....	.....
Payment where earned income credit exceeds liability for tax	2,091	.....	2,091	3,385	.....	3,385	2,894	.....	2,894
Refunding internal revenue collections, interest	235	.....	235	1,117	.....	1,117	868	.....	868
Other	8	1	8	61	2	59	41	6	35
Total—Internal Revenue Service	2,780	1	2,780	7,331	2	7,328	6,422	6	6,416

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury—Continued									
United States Secret Service	35	.....	35	218	.....	218	196	.....	196
Comptroller of the Currency	23	1	21	136	144	−8	126	128	−2
Office of Thrift Supervision	20	6	14	113	148	−35	45	101	−56
Interest on the public debt:									
Public issues (accrual basis)	18,161	.....	18,161	105,256	.....	105,256	97,414	.....	97,414
Special issues (cash basis)	423	.....	423	36,276	.....	36,276	31,852	.....	31,852
Total—Interest on the public debt	18,585	.....	18,585	141,532	.....	141,532	129,266	.....	129,266
Other	3	.....	3	18	.....	18	21	.....	21
Proprietary receipts from the public	.....	506	−506	.....	2,397	−2,397	.....	1,946	−1,946
Receipts from off-budget Federal entities	.....	.....	.....	−463	.....	−463	−456	.....	−456
Intrabudgetary transactions	−1,239	.....	−1,239	−10,353	.....	−10,353	−7,826	.....	−7,826
Total—Department of the Treasury	**20,376**	**516**	**19,860**	**139,941**	**2,705**	**137,235**	**128,419**	**2,196**	**126,223**
Department of Veterans Affairs:									
Veterans Benefits Administration:									
Public Enterprise Funds:									
Loan guaranty revolving fund	220	77	142	1,168	837	331	1,221	740	482
Other	14	31	−17	114	237	−123	121	166	−45
Compensation and pensions	1,317	.....	1,317	7,906	.....	7,906	7,781	.....	7,781
Readjustment benefits	52	.....	52	305	.....	305	296	.....	296
Post-Vietnam-era veterans education account	18	.....	18	96	.....	96	136	.....	136
Insurance Funds:									
National service life	120	.....	120	629	.....	629	606	.....	606
United States government life	3	.....	3	14	.....	14	16	.....	16
Veterans special life	11	4	7	62	88	−26	56	86	−29
Other	9	.....	9	−1	.....	−1	4	.....	4
Total—Veterans Benefits Administration	1,764	112	1,652	10,293	1,162	9,131	10,238	992	9,247
Veterans Health Services and Research Administration:									
Medical care	937	.....	937	5,976	.....	5,976	5,590	.....	5,590
Other	41	17	24	260	112	148	253	115	138
Departmental Administration:									
General operating expenses	81	.....	81	474	.....	474	427	.....	427
Construction projects	52	.....	52	307	.....	307	329	.....	329
Other	53	(**)	53	38	(**)	38	103	.....	103
Proprietary receipts from the public:									
National service life	.....	39	−39	.....	210	−210	.....	199	−199
United States government life	.....	(**)	(**)	.....	(**)	(**)	.....	(**)	(**)
Other	(**)	41	−41	(**)	229	−229	(**)	219	−219
Intrabudgetary transactions	−2	.....	−2	−65	.....	−65	−149	.....	−149
Total—Department of Veterans Affairs	**2,926**	**210**	**2,716**	**17,284**	**1,713**	**15,571**	**16,792**	**1,525**	**15,267**
Environmental Protection Agency:									
Salaries and expenses	67	.....	67	465	.....	465	400	.....	400
Abatement, control, and compliance	62	.....	62	344	.....	344	287	.....	287
Construction grants	196	.....	196	1,170	.....	1,170	1,097	.....	1,097
Hazardous substance superfund	117	.....	117	642	.....	642	537	.....	537
Other	36	8	27	1,036	14	1,022	147	18	128
Proprietary receipts from the public	.....	4	−4	.....	42	−42	.....	[3]57	−57
Intrabudgetary transactions	.....	.....	.....	−861	.....	−861	.....	.....	.....
Total—Environmental Protection Agency	**477**	**12**	**464**	**2,796**	**55**	**2,741**	**2,468**	**76**	**2,392**
General Services Administration:									
Real property activities	287	.....	287	207	.....	207	−139	.....	−139
Personal property activities	70	.....	70	71	.....	71	48	.....	48
Information Resources Management Service	76	.....	76	78	.....	78	−66	.....	−66
Federal property resources activities	2	.....	2	7	.....	7	5	.....	5
General activities	13	.....	13	24	.....	24	79	.....	79
Proprietary receipts from the public	.....	(**)	(**)	.....	34	−34	.....	23	−23
Total—General Services Administration	**447**	**(**)**	**446**	**386**	**34**	**352**	**−73**	**23**	**−96**

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	528	.....	528	2,826	.....	2,826	2,353	.....	2,353
Space flight, control, and data communications	410	.....	410	2,921	.....	2,921	2,631	.....	2,631
Construction of facilities	26	.....	26	154	.....	154	95	.....	95
Research and program management	174	.....	174	1,048	.....	1,048	997	.....	997
Other	1	(**)	1	5	(**)	5	4	.....	4
Total—National Aeronautics and Space Administration	**1,139**	**(**)**	**1,139**	6,955	(**)	6,955	6,080	.....	6,080
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	254	.....	254	1,649	.....	1,649	1,191	.....	1,191
Payment to civil service retirement and disability fund	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Civil service retirement and disability fund	2,957	.....	2,957	16,662	.....	16,662	15,409	.....	15,409
Employees health benefits fund	1,015	1,151	−136	5,932	6,448	−516	5,201	5,701	−501
Employees life insurance fund	97	115	−17	555	1,093	−538	529	1,000	−471
Retired employees health benefits fund	1	1	(**)	5	5	(**)	6	6	(**)
Other	−28	.....	−28	34	.....	34	96	.....	96
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Other	−6	.....	−6	−30	.....	−30	−18	.....	−18
Total—Office of Personnel Management	**4,289**	**1,266**	3,023	24,807	7,546	17,260	22,414	6,708	15,706
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	67	62	6	440	377	63	441	425	15
Disaster loan fund	47	42	5	380	292	88	375	277	98
Other	4	3	1	15	10	5	18	10	8
Other	30	(**)	30	191	(**)	191	191	(**)	191
Total—Small Business Administration	**148**	**107**	**41**	**1,025**	**679**	**347**	**1,025**	**713**	**312**
Other Independent agencies:									
Action	19	.....	19	88	.....	88	81	.....	81
Board for International Broadcasting	19	.....	19	103	.....	103	96	.....	96
Corporation for Public Broadcasting	.....	.....	.....	299	.....	299	229	.....	229
District of Columbia:									
Federal payment	.....	.....	.....	556	.....	556	545	.....	545
Other	.....	(**)	(**)	6	42	−36	5	41	−36
Equal Employment Opportunity Commission	16	.....	16	97	.....	97	93	.....	93
Export-Import Bank of the United States	346	139	207	1,017	1,151	−134	1,048	947	102
Federal Communications Commission	8	3	5	49	20	29	53	10	43
Federal Deposit Insurance Corporation:									
Bank Insurance Fund	638	1,114	−475	4,423	5,720	−1,296	5,696	4,599	1,097
Savings Association Insurance Fund	−3	3	−6	25	43	−18	4	11	−7
FSLIC Resolution Fund	1,187	69	1,119	4,871	1,956	2,914	4,884	1,576	3,308
Federal Emergency Management Agency:									
Public Enterprise Funds	12	22	−11	59	8	51	366	104	262
Disaster Relief	66	.....	66	319	.....	319	1,003	.....	1,003
Salaries and expenses	14	.....	14	75	.....	75	69	.....	69
Emergency management and planning assistance	30	.....	30	125	.....	125	145	.....	145
Emergency food and shelter program	17	.....	17	70	.....	70	65	.....	65
Federal Housing Finance Board	1	1	(**)	4	6	−2	18	7	10
Federal Trade Commission	6	.....	6	35	.....	35	29	.....	29
Interstate Commerce Commission	3	.....	3	23	.....	23	22	.....	22
Legal Services Corporation	44	.....	44	178	.....	178	158	.....	158
National Archives and Records Administration	4	(**)	4	66	(**)	66	67	.....	67
National Credit Union Administration:									
Credit union share insurance fund	4	8	−4	47	247	−200	64	129	−65
Central liquidity facility	21	24	−3	292	289	4	130	159	−29
Other	5	1	5	−22	1	−24	−18	1	−18

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other Independent agencies—Continued									
National Endowment for the Arts	15	.....	15	88	.....	88	85	.....	85
National Endowment for the Humanities	12	.....	12	65	.....	65	60	.....	60
National Labor Relations Board	10	.....	10	71	.....	71	70	.....	70
National Science Foundation	163	.....	163	983	.....	983	868	.....	868
Nuclear Regulatory Commission	44	7	37	214	44	170	197	15	182
Panama Canal Commission	38	43	−5	233	265	−32	235	234	1
Postal Service:									
Public Enterprise Funds (OFF-BUDGET)	4,461	[4]3,766	695	22,115	21,856	259	17,178	16,955	223
Payment to the Postal Service Fund	.....	.....	.....	274	.....	274	263	.....	263
Railroad Retirement Board:									
Federal windfall subsidy	27	.....	27	161	.....	161	168	.....	168
Federal payments to the railroad retirement accounts	(**)	.....	(**)	19	.....	19	104	.....	104
Milwaukee railroad restructuring, administration	(**)	.....	(**)	(**)	.....	(**)	(**)	.....	(**)
Rail Industry Pension Fund:									
Advances from FOASI fund	−84	.....	−84	−492	.....	−492	−468	.....	−468
OASI certifications	84	.....	84	492	.....	492	466	.....	466
Administrative expenses	7	.....	7	32	.....	32	31	.....	31
Interest on refunds and taxes	(**)	.....	(**)	−4	.....	−4	56	.....	56
Supplemental annuity pension fund	226	.....	226	1,342	.....	1,342	1,298	.....	1,298
Other	(**)	.....	(**)	2	.....	2	2	.....	2
Intrabudgetary Transactions:									
Social security equivalent benefit account	373	.....	373	2,199	.....	2,199	2,097	.....	2,097
Payments from other funds to railroad retirement trust funds	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	.....	.....	.....	−19	.....	−19	−168	.....	−168
Total—Railroad Retirement Board	633	.....	633	3,732	.....	3,732	3,587	.....	3,587
Resolution Trust Corporation	[5]4,062	.....	4,062	26,895	12,065	14,830	18,529	9,527	9,002
Securities and Exchange Commission	8	.....	8	73	3	71	71	10	61
Smithsonian Institution	25	.....	25	168	.....	168	144	.....	144
Tennessee Valley Authority	186	308	−122	3,169	3,349	−180	3,479	3,734	−255
United States Information Agency	77	(**)	77	449	(**)	449	442	(**)	442
Other	66	144	−79	589	175	415	554	29	524
Total—Other Independent agencies	**12,257**	**5,650**	**6,607**	**71,924**	**47,240**	**24,684**	**60,613**	**38,088**	**22,525**
Undistributed offsetting receipts:									
Other Interest	.....	.....	.....	.....	(**)	(**)	.....	1	−1
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(**)	.....	(**)	(**)	.....	(**)
Department of Defense—Civil:									
Military retirement fund	−1,521	.....	−1,521	−8,369	.....	−8,369	−8,036	.....	−8,036
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−434	.....	−434	−2,366	.....	−2,366	−2,187	.....	−2,187
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance trust fund (OFF-BUDGET):									
Federal employer contributions	−47	.....	−47	−255	.....	−255	−225	.....	−225
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal hospital insurance trust fund:									
Federal employer contributions	−181	.....	−181	−1,018	.....	−1,018	−984	.....	−984
Payments for military service credits	.....	.....	.....	.....	.....	.....	.....	.....	.....
Department of State:									
Foreign Service retirement and disability fund	−7	.....	−7	−42	.....	−42	−38	.....	−38
Office of Personnel Management:									
Civil Service retirement and disability fund	−733	.....	−733	−4,157	.....	−4,157	−3,521	.....	−3,521
Total—Employer share, employee retirement	−2,924	.....	−2,924	−16,206	.....	−16,206	−14,991	.....	−14,991

Table 5. Outlays of the U.S. Government, March 1991 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	.....	.....	.....	−4	.....	−4	−6	.....	−6
Department of Defense—Civil:									
Education benefits fund	(**)	.....	(**)	−34	.....	−34	−32	.....	−32
Military retirement fund	27	.....	27	−3,720	.....	−3,720	−3,415	.....	−3,415
Soldiers' and Airmen's Home permanent fund	−4	.....	−4	−8	.....	−8	−4	.....	−4
Corps of Engineers	(**)	.....	(**)	−2	.....	−2	−12	.....	−12
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (OFF-BUDGET)	−69	.....	−69	−9,212	.....	−9,212	−7,093	.....	−7,093
Federal disability insurance trust fund (OFF-BUDGET)	−5	.....	−5	−530	.....	−530	−406	.....	−406
Federal hospital insurance trust fund	−13	.....	−13	−4,350	.....	−4,350	−3,869	.....	−3,869
Federal supplementary medical insurance trust fund	−16	.....	−16	−769	.....	−769	−708	.....	−708
Department of Labor:									
Unemployment trust fund	−47	.....	−47	−2,246	.....	−2,246	−1,958	.....	−1,958
Department of State:									
Foreign Service retirement and disability fund	(**)	.....	(**)	−234	.....	−234	−213	.....	−213
Department of Transportation:									
Airport and airway trust fund	−2	.....	−2	−637	.....	−637	−607	.....	−607
Oil spill liability trust fund	(**)	.....	(**)	−2	.....	−2	.....	.....	.....
Highway trust fund	−5	.....	−5	−698	.....	−698	−735	.....	−735
Department of Veterans Affairs:									
United States government life insurance fund	(**)	.....	(**)	−7	.....	−7	−7	.....	−7
National service life insurance fund	−1	.....	−1	−530	.....	−530	−519	.....	−519
Environmental Protection Agency:									
Post-closure liability trust fund	.....	.....	.....	.....	.....	.....	(**)	.....	(**)
Other	(**)	.....	(**)	1	.....	1	−1	.....	−1
National Aeronautics and Space Administration	.....	.....	.....	−1	.....	−1	−1	.....	−1
Office of Personnel Management fund:									
Civil Service retirement and disability fund	−27	.....	−27	−10,889	.....	−10,889	−10,153	.....	−10,153
Independent agencies:									
Railroad Retirement Board:									
Railroad retirement account	−32	.....	−32	−427	.....	−427	−320	.....	−320
Other	−1	.....	−1	−3	.....	−3	−60	.....	−60
Total—Interest received by trust funds	−196	.....	−196	−34,301	.....	−34,301	−30,119	.....	−30,119
Unrealized Discount on trust fund investments	−34	.....	−34	−82	.....	−82	−40	.....	−40
Rents and Royalties on the Outer Continental Shelf lands	.....	28	−28	.....	1,621	−1,621	.....	1,284	−1,284
Total—Undistributed offsetting receipts	−3,155	28	−3,183	−50,590	1,621	−52,211	−45,150	1,285	−46,435
Total outlays	132,668	27,017	105,650	760,155	125,874	634,282	691,928	82,906	609,022
Total On-Budget	106,365	23,251	83,114	619,784	104,017	515,766	565,283	65,951	499,332
Total Off-Budget	26,302	3,766	22,536	140,372	21,856	118,515	126,645	16,955	109,690
Total Surplus (+) or Deficit (−)			−40,845			−151,639			−150,835
Total On-Budget			−44,103			−176,449			−170,912
Total Off-Budget			+3,258			+24,810			+20,076

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	22,049	18,198
Receipts from off-budget Federal entities	463	456
Intrabudgetary transactions	89,680	82,489
Governmental Receipts	26,934	.....
Total receipts offset against outlays	139,126	101,144

[1]Includes an adjustment to outlays of $70 million for January 1991 and $97 million for February 1991 for Agency for International Development.

[2]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[3]Includes a reclassification of $3 million for Hazardous Waste Permits, from a proprietary receipt to a miscellaneous receipt.

[4]The Postal Service figure represents reporting for the full calendar month of March and is partially estimated. This estimate includes $1,175 million for postal money orders between March 9th and 31st.

[5]Includes receipts totalling $3,943 million.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, March 1991 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	6,552	231,876	194,525	3,218,313	3,443,637	3,450,189
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total public debt securities	6,552	231,876	194,525	3,233,313	3,458,637	3,465,189
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C)	−3,482	−6,255	6,256	32,758	29,985	26,503
Total federal securities	3,070	225,621	200,782	3,266,073	3,488,624	3,491,694
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	12,983	71,074	46,058	795,907	853,998	866,981
Total borrowing from the public	−9,913	154,547	154,724	2,470,166	2,634,626	2,624,714
Plus premium on public debt securities	−3	27	228	816	847	843
Less discount on public debt securities	−954	16,204	35,322	60,627	77,785	76,832
Total borrowing from the public less premium & discount	−8,962	138,370	119,630	2,410,355	2,557,688	2,548,725
Accrued interest payable to the public	13,244	1,308	1,548	44,537	32,601	45,845
Allocations of special drawing rights	−364	−227	103	6,823	6,960	6,596
Deposit funds	1,294	532	−546	[1]8,422	[1]7,660	[1]8,954
Miscellaneous liability accounts (includes checks outstanding etc.)	2,182	−1,688	4,663	9,882	6,012	8,195
Total liability accounts	7,395	138,296	125,398	2,480,020	2,610,921	2,618,316
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[2]						
Federal Reserve account	−12,975	3,284	−8,620	7,638	23,898	10,922
Tax and loan note accounts	−15,499	−11,439	−13,887	32,517	36,577	21,078
Balance	−28,474	−8,154	−22,507	40,155	60,474	32,001
Special drawing rights:						
Total holdings	−590	−297	605	10,666	10,958	10,368
SDR certificates issued to Federal Reserve Banks	.....	−1,500	.....	−8,518	−10,018	−10,018
Balance	−590	−1,797	605	2,148	940	350
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	−1,330	−829	377	5,253	5,754	4,425
Letter of credit issued to IMF	−151	342	−172	−14,976	−14,483	−14,634
Dollar deposits with the IMF	−7	1	38	−58	−49	−56
Receivable/payable (−) for interim maintenance of value adjustments	837	513	−226	−1,035	−1,359	−522
Balance	−651	28	17	8,883	9,561	8,911
Loans to International Monetary Fund	.....	.....	−74	(**)	(**)	(**)
Other cash and monetary assets	695	9,888	1,714	9,653	[1]18,846	[1]19,541
Total cash and monetary assets	−29,019	−36	−20,245	60,839	89,822	60,803
Miscellaneous asset accounts	−4,393	−8,561	−4,893	9,576	[3]5,408	1,015
Total asset accounts	−33,412	−8,597	−25,138	70,415	95,230	61,818
Excess of liabilities (+) or assets (−)	+40,806	+146,893	+150,536	+2,409,605	+2,515,691	+2,556,498
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	39	4,746	299	.....	4,707	4,746
Total budget and off-budget federal entities [Financing of deficit (+) or disposition of surplus (−)]	+40,845	+151,639	+150,835	+2,409,605	+2,520,398	+2,561,243

[1] Includes a prior month adjustment.

[2] Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

[3] Includes an adjustment to outlays of $70 million for January 1991 and $97 million for February 1991 for Agency for International Development.

... No transactions.

(**) Less than $500,000.

Note: Details may not add to totals due to rounding.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, March 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,515,502	2,408,750	2,187,588
Adjustments during current fiscal year for changes in composition of unified budget:			
Reclassification of Thrift Savings Plan Clearing Accounts for Defense and CIA to a non-budgetary status	.....	.....	25
Revisions by Federal Agencies to the prior budget results	189	22	1,335
Prior year revision for accrued interest	.....	833	833
Excess of liabilities beginning of period (current basis)	2,515,691	2,409,605	2,189,781
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal year	40,845	151,639	150,835
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	40,845	151,639	150,835
Total—on-budget (Table 2)	44,103	176,449	170,912
Total—off-budget (Table 2)	−3,258	−24,810	−20,076
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−39	−235	−287
Proceeds from sales of loan assets with recourse	.....	.....	.....
Profit on sale of gold	.....	.....	.....
Net receipts from cancelled checks	.....	−4,511	.....
Net gain/loss for IMF loan valuation adjustment	.....	.....	−12
Total—transactions not applied to current year's surplus or deficit	−39	−4,746	−299
Excess of liabilities close of period	**2,556,498**	**2,556,498**	**2,340,317**

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, March 1991 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(**)	(**)	(**)
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	−479	−1,434	−1,394	2,981	2,026	1,547
FSLIC Resolution Fund	−3,014	−4,849	−373	19,339	17,503	14,490
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(**)	(**)	(**)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	9	12	22	357	361	370
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	.....	14	.....	126	140	140
Department of Defense:						
Homeowners assistance mortgages	2	1	1	3	2	4
Independent agencies:						
National Archives and Records Administration	.....	.....	.....	302	302	302
Postal Service	.....	.....	.....	250	250	250
Tennessee Valley Authority	.....	.....	8,000	9,380	9,380	9,380
Total agency securities	**−3,482**	**−6,255**	**6,256**	**32,758**	**29,985**	**26,503**

....No transactions.
(**)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1991 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
Guaranty Reserve Fund	.....	−481	35	505	24	24
Housing and Other Credit Guarantee Program, AID	5	28	8	82	105	110
Department of Agriculture:						
Commodity Credit Corporation	1,319	3,061	2,070	16,619	18,362	19,681
Farmers Home Administration:						
Agriculture Credit Insurance Fund	.....	−5,290	−3,650	14,035	8,745	8,745
Rural Development Insurance Fund	.....	−1,405	−1,165	2,981	1,576	1,576
Rural Housing Insurance Fund	250	−2,260	−2,115	4,111	1,601	1,851
Federal Crop Insurance Corporation:						
Federal Crop Insurance Corporation Fund	.....	.....	.....	113	113	113
Rural Electrification Administration:						
Rural Communication Development Fund	.....	.....	.....	25	25	25
Rural Electrification and Telephone Revolving Fund	−180	.....	.....	7,865	8,045	7,865
Rural Telephone Bank	.....	.....	.....	759	759	759
Department of Commerce:						
Federal Ship Financing Fishing Vessels, NOAA	.....	.....	6	6	6	6
Department of Education:						
College Housing and Academic Facilities Fund	.....	12	36	67	79	79
College Housing Loans	.....	.....	−211	649	649	649
Department of Energy:						
Bonneville Power Administration	−50	10	50	1,694	1,754	1,704
Department of Housing and Urban Development:						
Housing Programs:						
Federal Housing Administration Fund	.....	761	425	5,537	6,298	6,298
Housing for the Elderly or Handicapped	.....	187	170	7,019	7,206	7,206
Public and Indian Housing:						
Low-Rent Public Housing	.....	50	150	.....	50	50
Department of the Interior:						
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Department of Justice:						
Federal Prison Industries, Incorporated	.....	.....	.....	20	20	20
Department of Transportation:						
Federal Aviation Administration:						
Aircraft Purchase Loan Guarantee Program	.....	(**)	(**)	1	1	1
Federal Railroad Administration:						
Settlements of Railroad Litigation	.....	−3	.....	−36	−39	−39
Regional Rail Reorganization Program	.....	(**)	−95	39	39	39
Maritime Administration:						
Federal Ship Financing Fund, Revolving Fund	.....	.....	.....	.....	.....	.....
Ocean Freight Differential	2	2	.....	.....	.....	2
Department of the Treasury:						
Federal Financing Bank Revolving Fund	193	8,589	−638	157,014	165,410	165,602
Veterans Administration:						
Direct Loan Revolving Fund	.....	.....	.....	1,730	1,730	1,730
Other Independent Agencies:						
Federal Emergency Management Agency:						
National Insurance Development Fund	.....	8	7	138	146	146
Federal Deposit Insurance Corporation:						
FSLIC Resolution Fund	.....	.....	.....	.....	.....	.....
Pennsylvania Avenue Development Corporation:						
Land Acquisition and Development Fund	.....	.....	12	66	66	66
Railroad Retirement Board:						
Railroad Retirement Account	.....	.....	.....	2,128	2,128	2,128
Social Security Equivalent Benefit Account	245	1,387	1,295	2,369	3,511	3,757
Smithsonian Institution:						
John F. Kennedy Center Parking Facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Export-Import Bank of the United States	.....	.....	4	.....	.....	.....
Total agency borrowing from the Treasury financed through public debt securities issued	**1,784**	**4,657**	**−3,604**	**225,958**	**228,830**	**230,614**

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, March 1991 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−39	−5,026	−230	9,756	4,769	4,730
Department of Agriculture:						
Rural Electrification Administration	54	−82	−101	23,449	23,314	23,367
Farmers Home Administration:						
Agriculture Credit Insurance Fund	.....	.....	−1,120	20,343	20,343	20,343
Rural Housing Insurance Fund	125	620	535	28,031	28,526	28,651
Rural Development Insurance Fund	.....	.....	.....	3,675	3,675	3,675
Department of the Navy	.....	−48	−48	1,672	1,624	1,624
Department of Education:						
Student Loan Marketing Association	.....	−30	−30	4,880	4,850	4,850
Department of Energy	.....	.....	.....	.....	.....	.....
Department of Health and Human Services, Except Social Security:						
Medical Facilities Guarantee and Loan Fund	.....	.....	5	157	157	157
Department of Housing and Urban Development:						
Low Rent Housing Loans and Other Expenses	.....	−47	−45	1,951	1,903	1,903
Community Development Grants	−3	−22	−22	244	225	222
Department of Interior:						
Territorial and International Affairs	−1	−1	−1	55	54	54
Department of Transportation:						
Federal Railroad Administration	(**)	−1	−13	23	23	22
General Services Administration:						
Federal Buildings Fund	.....	98	−5	367	465	465
National Aeronautics and Space Administration:						
Space Flight, Control and Data Communications	.....	−1,063	101	1,096	33	33
Small Business Administration:						
Business Loan and Investment Fund	−6	−96	−93	1,133	1,044	1,038
Independent Agencies:						
Export-Import Bank of the United States	−190	−159	27	11,340	11,370	11,180
National Credit Union Administration	−3	4	−29	57	63	60
Pennsylvania Avenue Development Corporation	5	18	.....	.....	13	18
Postal Service	.....	.....	.....	6,698	6,698	6,698
Resolution Trust Corporation	1,100	15,509	2,556	41,482	55,891	56,991
Tennessee Valley Authority	−849	−1,085	−2,129	16,738	16,502	15,653
Washington Metropolitan Transit Authority	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	**193**	**8,588**	**−644**	**173,325**	**181,720**	**181,913**

... No transactions.

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals due to rounding.

(**) Less than $500,000.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1991 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	(**)	(**)	−2	6	7	7
Department of Commerce	(**)	(**)	−7	9	9	9
Department of Defense	12,919	26,364	.....	.....	13,445	26,364
Department of Energy	−13	246	192	2,492	2,751	2,738
Department of Health and Human Services	−4	−6	11	11	9	5
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	1	119	219	6,635	6,753	6,754
Agency securities	.....	.....	.....	.....	.....	.....
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	(**)	3	3	4	7	7
Agency securities	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	74	155	3	2,051	2,132	2,206
Agency securities	.....	−3	8	79	77	77
Housing management:						
Community disposal operations fund:						
Agency securities	.....	.....	.....	.....	.....	.....
Other	5	35	32	145	175	180
Department of the Interior:						
Public debt securities	11	−9	84	1,357	1,337	1,348
Agency securities	.....	.....	.....	.....	.....	.....
Department of Labor	324	432	511	1,607	1,715	2,039
Department of Transportation	5	77	151	604	677	681
Department of the Treasury	−189	−269	−204	1,954	1,875	1,686
Department of Veterans Affairs:						
Veterans reopened insurance fund	−4	16	16	674	694	690
Canteen Service Revolving Fund	2	2	2	45	45	47
Guaranty and Indemnity Fund	17	100	19	113	196	213
Independent agencies:						
Export-Import Bank of the United States	−452	−33	−67	78	497	45
Federal Emergency Management Agency:						
National insurance development fund	.....	121	−273	200	321	321
Federal Deposit Insurance Corporation:						
Bank Insurance Fund	−27	−171	−2,350	8,438	8,295	8,268
FSLIC Resolution Fund:						
Public debt securities	−714	−801	−1,446	902	815	101
Savings Association Insurance Fund	6	18	106	13	25	31
Postal Service	−358	1,201	750	3,064	4,623	4,265
National Credit Union Administration	−1	224	85	1,895	2,120	2,119
Tennessee Valley Authority	−479	−775	6,228	5,447	5,151	4,672
Other	66	272	(**)	625	830	897
Other	104	393	54	2,074	2,364	2,468
Total public debt securities	11,293	27,714	4,117	40,445	56,866	68,159
Total agency securities	.....	−3	8	145	142	142
Total Federal funds	**11,293**	**27,712**	**4,125**	**40,590**	**57,009**	**68,301**
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	3	4	4
Library of Congress	(**)	1	(**)	4	5	5
Other	(**)	1	4	25	25	25
The Judiciary:						
Judicial survivors annuity fund	5	9	5	158	163	167
Department of Agriculture	.....	(**)	21	11	11	11
Department of Commerce	(**)	(**)	(**)	.....	.....	(**)
Department of Defense—Military	(**)	1	(**)	8	8	8
Department of Defense—Civil:						
Military Retirement Fund	−431	10,780	11,491	64,752	75,962	75,532
Other	5	74	101	1,018	1,088	1,093

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, March 1991 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	3,716	24,435	19,700	203,717	224,435	228,151
Federal disability insurance trust fund	215	507	498	11,505	11,797	12,012
Federal hospital insurance trust fund:						
Public debt securities	1,415	5,894	4,996	96,249	100,728	102,143
Agency securities	...	...	...	...	...	...
Federal supplementary medical insurance trust fund	580	2,687	2,191	14,286	16,393	16,973
Other	29	115	123	386	472	501
Department of the Interior:						
Public debt securities	44	91	27	210	256	301
Agency securities	...	...	...	...	...	...
Department of Labor:						
Unemployment trust fund	-2,484	-5,167	-1,992	50,528	47,844	45,361
Other	15	-1	6	48	33	47
Department of State:						
Foreign service retirement and disability fund	-19	217	205	4,881	5,117	5,098
Other	...	...	(**)	...	...	...
Department of Transportation:						
Airport and airway trust fund	-130	443	970	14,312	14,884	14,754
Highway trust fund	203	775	1,052	16,679	17,251	17,454
Other	36	187	35	900	1,051	1,087
Department of the Treasury	-20	-5	2	152	166	146
Department of Veterans Affairs:						
Government life insurance fund	-3	-8	-9	164	160	157
National service life insurance:						
Public debt securities	-77	110	115	10,917	11,104	11,027
Veterans special life insurance fund	-7	26	29	1,298	1,331	1,324
General Post Fund National Homes	...	1	3	31	31	31
Environmental Protection Agency	104	231	197	2,742	2,869	2,973
National Aeronautics and Space Administration	...	(**)	(**)	15	15	15
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	-1,747	599	847	235,686	238,032	236,285
Employees health benefits fund	136	536	527	4,612	5,012	5,147
Employees life insurance fund	17	541	476	10,606	11,130	11,147
Retired employees health benefits fund	...	...	(**)	1	1	1
Independent agencies:						
Federal Deposit Insurance Corporation	...	...	...	...	...	...
Federal Emergency Management Agency	...	...	...	1	1	1
Harry S. Truman Memorial Scholarship Trust Fund	1	1	2	49	50	51
Japan-United States Friendship Commission	...	1	-1	16	17	17
Railroad Retirement Thrift Investment Board	...	...	...	...	...	...
Railroad Retirement Board	90	279	311	9,271	9,460	9,549
Other	-2	3	-1	78	83	81
Total public debt securities	1,690	43,362	41,933	755,317	796,989	798,679
Total agency securities	...	...	...	...	...	...
Total trust funds	**1,690**	**43,362**	**41,933**	**755,317**	796,989	798,679
Grand total	**12,983**	**71,074**	**46,058**	**795,907**	853,998	866,981

... No transactions.
(**)Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted
Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts														
Individual income taxes	40,691	27,156	46,471	50,882	27,929	11,288							204,416	204,927
Corporation income taxes	1,614	1,294	22,523	3,829	2,495	12,807							44,563	38,997
Social insurance taxes and contributions:														
Employment taxes and contributions	25,144	31,209	24,918	38,472	27,824	32,416							179,984	163,284
Unemployment insurance	1,082	2,098	217	778	1,678	226							6,079	6,252
Other retirement contributions	373	416	345	354	370	402							2,260	2,248
Excise taxes	3,011	2,953	3,005	2,931	2,594	4,149							18,642	16,285
Estate and gift taxes	1,065	845	741	906	772	864							5,193	4,615
Customs duties	1,528	1,354	1,281	1,324	1,215	1,271							7,973	8,271
Miscellaneous receipts	2,554	3,183	2,399	1,237	2,780	1,381							13,533	13,306
Total—budget receipts this year	**77,061**	**70,507**	**101,900**	**100,713**	**67,657**	**64,805**							**482,643**	.....
(On-budget)	**57,101**	**45,530**	**82,059**	**70,022**	**45,594**	**39,011**							**339,317**	.....
(Off-budget)	**19,960**	**24,977**	**19,841**	**30,690**	**22,063**	**25,794**							**143,326**	.....
Total—budget receipts prior year	*68,420*	*71,174*	*89,122*	*99,524*	*65,141*	*64,805*							.....	*458,186*
(On-budget)	*50,116*	*51,951*	*69,044*	*74,229*	*44,104*	*38,975*							.....	*328,420*
(Off-budget)	*18,304*	*19,223*	*20,077*	*25,295*	*21,037*	*25,829*							.....	*129,766*
Outlays														
Legislative Branch	209	219	144	189	140	156							1,058	1,200
The Judiciary	112	128	164	193	152	138							888	788
Executive Office of the President	17	11	17	16	17	18							95	69
Funds Appropriated to the President:														
International security assistance	447	4,756	316	−173	292	1,170							6,808	4,380
International development assistance	415	153	211	376	169	293							1,617	1,574
Other	−262	−447	−517	334	397	−372							−867	−88
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,123	3,363	2,820	1,621	422	1,290							10,639	7,158
Other	3,695	3,112	2,533	2,932	2,723	3,760							18,755	17,499
Department of Commerce	257	334	252	192	147	186							1,367	1,529
Department of Defense:														
Military:														
Department of the Army	7,046	8,554	7,292	6,376	7,739	8,515							45,523	39,236
Department of the Navy	8,420	9,504	8,000	6,972	8,015	9,055							49,967	48,791
Department of the Air Force	7,253	9,207	8,503	5,741	7,742	8,205							46,652	47,230
Defense agencies:														
Defense Cooperation Account	−1,630	−2,300	−378	−1,086	−8,887	−12,851							−27,133	.....
Other	1,379	1,774	1,398	1,802	1,479	1,927							9,759	10,217
Total Military	22,467	26,739	24,816	19,804	16,089	14,852							124,767	145,474
Civil	2,174	2,192	2,119	2,251	2,191	2,186							13,112	12,364
Department of Education	2,308	2,065	2,329	2,508	2,374	2,413							13,998	12,524
Department of Energy	1,339	1,177	1,097	896	875	802							6,185	6,259
Department of Health and Human Services, except Social Security:														
Public Health Service	1,264	1,168	1,114	1,201	1,189	1,345							7,281	6,691
Health Care Financing Administration:														
Grants to States for Medicaid	3,901	3,844	3,840	4,131	3,961	4,078							23,756	19,122
Federal hospital ins. trust fund	4,800	5,829	5,369	5,687	5,778	5,805							33,268	32,467
Federal supp. med. ins. trust fund	3,492	4,044	3,673	3,759	3,475	3,472							21,914	20,443
Other	2,795	2,751	1,943	2,926	3,085	3,803							17,302	17,387
Social Security Administration	2,792	2,346	−1,473	1,521	1,370	1,352							7,908	8,446
Family Support Administration	1,485	1,131	1,535	1,854	1,549	1,392							8,945	7,747
Human Development Service	441	404	922	927	634	736							4,065	3,587
Other	−3,686	−3,671	−2,952	−3,938	−4,110	−4,825							−23,182	−23,241
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	18,871	19,332	19,130	19,908	19,960	20,064							117,264	108,536
Federal disability ins. trust fund	2,118	2,190	2,176	2,296	2,273	2,340							13,393	12,220
Other	−1,539	−7	2,857	−1,341	−1	−7							−38	−1,377

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1991—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Department of Housing and Urban Development	1,977	2,135	1,924	1,870	1,782	1,685							11,373	10,052
Department of the Interior	592	597	435	594	348	375							2,941	3,133
Department of Justice	968	793	514	618	695	592							4,180	3,160
Department of Labor:														
Unemployment trust fund	1,643	1,682	2,006	2,798	2,640	2,896							13,665	10,320
Other	599	165	564	430	186	155							2,100	1,613
Department of State	376	695	313	153	365	309							2,212	2,045
Department of Transportation:														
Highway trust fund	1,422	1,240	1,364	1,108	758	885							6,777	6,809
Other	1,358	1,083	1,423	1,451	1,295	1,192							7,803	7,157
Department of the Treasury:														
Interest on the public debt	18,082	21,883	46,784	18,373	17,826	18,585							141,532	129,266
Other	−2,527	−2,491	−265	−1,217	928	1,275							−4,297	−3,043
Department of Veterans Affairs:														
Compensation and pensions	1,304	2,563	1,324	59	1,339	1,317							7,906	7,781
National service life	63	62	69	72	72	81							419	407
United States government life	2	2	2	2	2	3							14	16
Other	1,516	1,390	1,033	815	1,164	1,315							7,232	7,062
Environmental Protection Agency	493	456	447	423	458	464							2,741	2,392
General Services Administration	107	345	−309	170	−407	446							352	−96
National Aeronautics and Space Administration	1,351	1,155	1,396	851	1,063	1,139							6,955	6,080
Office of Personnel Management	2,788	2,476	2,828	3,267	2,879	3,023							17,260	15,706
Small Business Administration	201	35	1	39	29	41							347	312
Independent agencies:														
Federal Deposit Insurance Corp.:														
Bank Insurance Fund	815	280	583	−442	−2,057	−475							−1,296	1,097
Savings Association Fund	−16	1	17	−11	−4	−6							−18	−7
FSLIC Resolution Fund	496	267	565	330	137	1,119							2,914	3,308
Postal Service:														
Public Enterprise Funds (Off Budget)	13	349	130	−443	−486	695							259	223
Payment to the Postal Service Fund	127	.....	29	118	.....	.....							274	263
Resolution Trust Corporation	5,683	2,810	2,673	−400	2	4,062							14,830	9,002
Tennessee Valley Authority	18	−22	−78	26	−2	−122							−180	−255
Other independent agencies	1,391	1,843	1,138	1,093	1,101	1,334							7,900	8,894
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,753	−2,494	−2,587	−2,828	−2,621	−2,924							−16,206	−14,991
Interest received by trust funds	−302	−3,954	−29,230	−77	−542	−196							−34,301	−30,119
Rents and royalties on Outer Continental Shelf lands	−468	−281	−304	−281	−258	−28							−1,621	−1,284
Other	−13	−11	−10	−8	−7	−34							−83	−41
Totals this year:														
Total outlays	**108,346**	**118,218**	**109,212**	**99,023**	**93,834**	**105,650**							**634,282**	.....
(On-budget)	**89,434**	**96,769**	**94,679**	**79,105**	**72,667**	**83,114**							515,766	.....
(Off-budget)	**18,913**	**21,449**	**14,533**	**19,918**	**21,167**	**22,536**							118,515	.....
Total—surplus (+) or deficit (−)	**−31,285**	**−47,711**	**−7,311**	**+1,690**	**−26,177**	**−40,845**							**−151,639**	.....
(On-budget)	**−32,332**	**−51,238**	**−12,620**	**−9,082**	**−27,073**	**−44,103**							**−176,449**	.....
(Off-budget)	**+1,048**	**+3,528**	**+5,309**	**+10,772**	**+896**	**+3,258**							**+24,810**	.....
Total—borrowing from the public less premium & discount	**27,809**	**46,062**	**13,176**	**25,478**	**34,808**	**−8,962**							**138,370**	**119,630**
Totals—outlays prior year	*94,503*	*100,906*	*103,893*	*91,242*	*100,348*	*118,128*							.....	*609,022*
(On-budget)	*74,716*	*81,003*	*92,296*	*72,927*	*80,785*	*97,605*							.....	*499,332*
(Off-budget)	*19,787*	*19,904*	*11,598*	*18,315*	*19,563*	*20,524*							.....	*109,690*
Total—surplus (+) or deficit (−) prior year	*−26,084*	*−29,732*	*−14,772*	*+8,282*	*−35,207*	*−53,324*							.....	*−150,835*
(On-budget)	*−24,600*	*−29,052*	*−23,251*	*+1,302*	*−36,681*	*−58,629*							.....	*−170,912*
(Off-budget)	*−1,483*	*−680*	*+8,480*	*+6,980*	*+1,474*	*+5,306*							.....	*+20,076*

....No transactions.
(* *)Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of March 31, 1991

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities Held as Investments Current Fiscal Year		
							Beginning of		Close of This Month
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	This Year	This Month	
Trust receipts, outlays, and investments held:									
Airport	365	427	−62	2,846	2,511	335	14,312	14,884	14,754
Black lung disability	53	51	2	328	304	24	.....	.....	.....
Federal disability insurance	2,546	2,340	206	13,886	13,393	492	11,505	11,797	12,012
Federal employees life and health	.....	−153	153	.....	−1,054	1,054	15,219	16,143	16,293
Federal employees retirement	1,217	2,989	−1,772	17,769	16,849	920	240,729	243,315	241,554
Federal hospital insurance	7,084	5,805	1,279	39,732	33,268	6,465	96,249	100,728	102,143
Federal old-age and survivors insurance	23,811	20,064	3,747	141,841	117,264	24,577	203,717	224,435	228,151
Federal supplementary medical insurance	4,209	3,472	737	24,315	21,914	2,401	14,286	16,393	16,973
Highways	1,207	1,031	177	8,253	7,387	866	16,679	17,251	17,454
Military advances	1,637	745	891	6,967	5,859	1,108	.....	.....	.....
Railroad retirement	397	606	−209	2,486	3,571	−1,085	9,271	9,460	9,549
Military retirement	1,495	1,952	−457	22,871	11,382	11,488	64,752	75,962	75,532
Unemployment	305	2,896	−2,591	8,403	13,665	−5,262	50,528	47,844	45,361
Veterans life insurance	41	130	−89	747	617	130	12,380	12,595	12,508
All other trust	356	322	34	3,038	1,700	1,338	5,694	6,182	6,394
Total trust fund receipts and outlays and investments held from Table 6-D	**44,721**	**42,676**	**2,044**	**293,482**	**248,631**	**44,851**	**755,317**	**796,989**	**798,679**
Less interfund transactions	7,035	7,035	.....	79,982	79,982	.....			
Trust fund receipts and outlays on the basis of tables 4 & 5	37,686	35,641	2,044	213,500	168,649	44,851			
Total federal fund receipts and outlays	**29,956**	**72,845**	**−42,890**	**282,995**	**479,485**	**−196,490**			
Less interfund transactions	12	12	.....	81	81	.....			
Federal fund receipts & outlays on the basis of tables 4 & 5	29,943	72,833	−42,890	282,914	479,404	−196,490			
Less offsetting proprietary receipts	2,824	2,824	.....	13,771	13,771	.....			
Net budget receipts & outlays	**64,805**	**105,650**	**−40,845**	**482,643**	**634,282**	**−151,639**			

....No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, March 1991 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	11,288	204,416	204,927
Corporation income taxes	12,807	44,563	38,997
Social insurance taxes and contributions:			
Employment taxes and contributions	32,416	179,984	163,284
Unemployment insurance	226	6,079	6,252
Other retirement contributions	402	2,260	2,248
Excise taxes	4,149	18,642	16,285
Estate and gift taxes	864	5,193	4,615
Customs	1,271	7,973	8,271
Miscellaneous	1,381	13,533	13,306
Total	64,805	482,643	458,186
NET OUTLAYS			
National defense	15,743	130,054	150,098
International affairs	2,001	9,347	7,928
General science, space, and technology	1,317	7,851	7,066
Energy	61	1,127	1,734
Natural resources and environment	1,283	9,615	8,887
Agriculture	1,240	9,494	7,737
Commerce and housing credit	5,929	20,073	16,684
Transportation	2,139	15,125	14,326
Community and regional development	497	3,913	4,953
Education, training, employment and social services	3,782	21,978	19,649
Health	5,623	32,673	26,931
Medicare	8,239	49,173	46,977
Income security	16,836	87,093	75,999
Social security	22,404	130,194	120,299
Veterans benefits and services	2,731	15,662	15,345
Administration of justice	941	5,820	4,932
General government	717	5,931	5,385
Interest	17,120	96,986	90,367
Undistributed offsetting receipts	−2,952	−17,828	−16,275
Total	105,650	634,282	609,022

Note: Details may not add to totals due to rounding.

GPO 862-532

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19__* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19__
  -The United States Budget in Brief, FY 19__
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the April 1991 Statement will be 2:00 p.m. EST May 21, 1991.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is $22.00 per year (domestic), $27.50 per year (foreign).
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